REMARKS

This Amendment addresses the issues outstanding from the final Office Action dated October 17, 2006.

Applicant respectfully requests favorable reconsideration of this application, as amended.

Applicant notes, with appreciation, Examiner's indication of allowable subject matter in Claims 14, 15, and 21-25.

By this Amendment, Claim 6 has been rewritten in independent form and to incorporate aspects of Claims 1 and 2. Claim 14 has been rewritten in independent form and to incorporate aspects of Claims 10 and 11. Claim 21 has been rewritten in independent form and to incorporate aspects of Claims 10 and 19. Claims 1-4, 9-13, 16, 19-20, and 30 have been canceled to reduce the issues, and new dependent Claims 31-34 have been added. Claims 17 and 26 have been amended to address Examiner's objections based on alleged informalities. As a result of the foregoing actions, all having been taken without prejudice or disclaimer, Claims 6-7, 14-15, 17-18, 21-29, and 31-34 are pending further consideration.

Independent Claims 14 and 21, and their respective dependents, are believed to be allowable in view of the Examiner's indication of allowable subject matter.

Independent Claim 6 was rejected under 35 U.S.C. §

102(b) as being anticipated by Japanese Publication No. 10-7003 (JP '003). Applicant respectfully requests reconsideration of this rejection in view of the amendments to Claim 6 herein.

Independent Claim 6, as currently amended, recites,

inter alia, a steering column apparatus including a steering

column formed with a reinforcement portion that couples the

side portions of the distance unit. Further, the

reinforcement portion includes at least one convex streak

or concave streak that couples the side portions

JP '003 neither teaches nor suggests a steering column apparatus including a steering column formed with a reinforcement portion having a convex or concave streak that couples the side portions of the distance unit as set forth in Claim 6.

Accordingly, Claim 6, at least as presently amended, is patentable over JP '003. Dependent Claim 7 is of course patentable over JP '003 for at least the same reasons.

In view of the amendments presented herein, all claims are believed to be clearly in condition for allowance. It is therefore respectfully urged that the outstanding rejections be withdrawn and that this application now be passed to issue.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10268) any fees under 37

C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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